



State of New Jersey
DEPARTMENT OF EDUCATION
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Governor

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KIMBERLEY HARRINGTON
Acting Commissioner

June 5, 2017

TO: Directors, Private Schools for Students with Disabilities

FROM: Michael Mindlin, CPA, Director *Michael Mindlin*
Fiscal Policy and Planning
Office of School Finance

SUBJECT: 2016-2017 - Annual Fiscal and Program Information Forms for Approved Private Schools for Students with Disabilities

In accordance with N.J.A.C. 6A:23A-18.14, annually each approved private school for students with disabilities (PSSD) shall submit Fiscal and Program Information to the Division of Field Services, Office of School Finance. The 2016-2017 "Annual Fiscal and Program Information Form" and related instructions for completion by PSSDs is now available on the Department of Education's website at the following link: <http://www.state.nj.us/education/finance/fp/psd/1617/annual.shtml>.

The 2016-17 form is due to the department no later than June 30, 2017. The balance of this memorandum contains information supplemental to the instructions posted on the department's website and pertinent to each approved PSSD's completion of the Fiscal and Program Information Form.

The Annual Fiscal and Program Information Form is an essential source of information often consulted during the performance of a desk review of a school's audited financial statements, and is also available for use by other divisions within the department. Therefore, it is integral that the PSSD designee responsible for the completion of this document is familiar with the provisions of N.J.A.C. 6A:9-5.5 and N.J.A.C. 6A:23A-18.1 through 18.16, understands the possible financial impact of submitting erroneous or incomplete data, and has access to school employee personnel files to ensure that the information submitted is adequately documented and accurate.

As a component of the Fiscal and Program Information Form, the request for comprehensive employment information encompasses completion of multiple spreadsheet tabs entitled pages/tabs four, five, six, and one non-numeric tab. New for 2016-17 is a second non-numeric tab entitled "Extraordinary Services" which seeks information on 1:1 aides, including assigned sending district and whether they are an employee of the sending district or the approved private school.

In order to ensure proper classification of employees on the various tabs of the Fiscal and Program Information Form, PSSDs are advised to consult the PSSD Chart of Accounts in conjunction with the general ledger account numbers presented in the header of each page of the employment tabs of the Form.

Please be aware that school employees are reported on specific tabs in accordance with contracts and job titles. The tabs are General Administration, School Administration, and Business and Other Support employees on page/tab 4; Classroom Instruction employees on page/tab 5; Support Services employees (e.g. Registered Nurse) on page/tab 6; employees charged to Maintenance (function code 262), Transportation (function code 270), Non-instructional Services Operations such as Food Services (e.g. function code 310), and Facilities/Construction Services employees (function code 400) on the "Other Salaries" tab; and Extraordinary Service employees (One to One Aides) on the "Extraordinary Services" tab. Please be aware that the corresponding general ledger account numbers for each position/job classification are reflected in the header of each page/tab 4, 5, 6, "Other Salaries" and "Extraordinary Services".

PSSDs are encouraged to be as specific as possible with employment data entered into the Fiscal and Program Information Form. For example, it is insufficient documentation to list the position title "Teacher" on the Fiscal and Program Information Form. Acceptable documentation includes a more accurate and thorough description of the job title such as, "Teacher of the Handicapped" or "Social Studies Teacher." It is imperative that each spreadsheet cell of every column on pages/tabs four, five, six, "Other Salaries" and "Extraordinary Services" that has an employee name on the associated row has an entry, and is not left blank. If the requested data does not apply to the employee listed on that row, please insert "N/A" or "None" in the appropriate column's cell.

Please be aware that in accordance with N.J.A.C. 6A:9-5.5 and N.J.A.C. 6A:23A-18.5(a)57, private schools using unrecognized position titles must obtain county office (executive county superintendent) approval prior to the use of an unrecognized position title. In the absence of this approval, the PSSD may incur non-allowable costs to the extent of wages and benefits paid to the employee(s). The separate listings entitled, "Recognized Position Titles" and "Maximum Salaries for Private Schools for Students with Disabilities" were posted to the department's finance webpage at the following link:
<http://www.state.nj.us/education/finance/fp/psd/1617/annual.shtml> .

As a reminder, the position titles recorded on pages/tabs four, five, six, "Other Salaries" and "Extraordinary Services" (column 1) of this form that require school certification (column 8) must be contained on the listing of recognized position titles or approved by the executive county superintendent in the county the private school is located. For those positions that require an employment contract, the position title reflected on an employee's contract must be a recognized position title or approved by the county office, agree with the position title reflected in column 1 on pages/tabs four, five, six, other salaries, and extraordinary services, as well as agree with the position titles reflected on the audited financial statements.

Directors, Private Schools for Students with Disabilities

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The completed Microsoft Excel file named "Fiscal and Employment Information Form" is to be saved by the PSSD in this specific format: the name of school (e.g. ABC School 16-17.xls) and, accompanied by the school's 2016-17 calendar, emailed to the department at doe.pssd@doe.state.nj.us no later than June 30, 2017. Please **do not** email your file directly to Elise Sadler-Williams or mail a hard copy of the entire file. However, the Affidavit (page 3 of the Fiscal and Program Information Form) must be provided to the department as a hard copy and include the official seal and signature of a Notary Public, and the signatures of the various private school representatives. Please mail the Affidavit to the attention of Elise Sadler-Williams by June 30, 2017 at the address indicated below.

Ms. Elise Sadler-Williams
New Jersey State Department of Education
Office of School Facilities and Finance
100 River View Plaza
P.O. Box 500
Trenton, NJ 08625-0500

If you have any questions about the process or content of this memorandum, please call Elise Sadler-Williams at (609) 777-4483.

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Attachments

c: Kimberley Harrington, Acting Commissioner
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Elise Sadler-Williams
Executive County Superintendents
Executive County Business Official
County Supervisors of Child Study
Auditors, Private Schools for Students with Disabilities